



BSEP Measure Planning

Planning and Oversight Meeting
9-5-23

Our Mission

Enable and inspire our diverse student body to achieve academic excellence and make positive contributions to our world.

Excellence

Equity

Engagement

Enrichment

BSEP Supports: Small Class Size



Please visit the [BSEP Measure information webpage](#) to learn more about how BSEP supports our students.

Objectives & Adenda

Objective

- Receive P&O Feedback for the next BSEP measure

Presentation Overview:

- Review Measure Review & Approval Timeline
- Review and Discuss Accountability Provisions
- Review and Discuss Draft Budget Tax Rate at 57 cents per square foot for each BSEP Resource
- P&O Feedback

Timeline

- Sept 5 - P&O: Accountability and Tax Rate
- Sept 20 - School Board: Accountability and Tax Rate
- Sept 26 - P&O: Measure Planning Update
- Oct 2 - Fall Poll Results
- Oct 4 - School Board: Measure Planning Update (poll results, accountability and tax rate)
- Oct 10 - P&O: Measure Planning Update (poll results, accountability and tax rate)
- Oct 13 -Measure Finalized for Board Review
- Oct 18 - School Board: Public Hearing and First Reading
- Nov 1 - School Board: 2nd Reading and Approval

BSEP Measure Oversight

BUSD STAFF Oversight and Management

- Director, Budget Analyst, and Program Specialist
- Resource Managers
- Revenue and Expenses tracked exclusively in Fund 4

Community Oversight

- Planning and Oversight Committee
- School Site Councils
- Board of Education

Independent Audits

- Issued in December for preceding year
- Presented to P&O and Board of Education





Planning and Oversight Committee

The Planning and Oversight Committee (P&O) Provides Oversight of All District-wide BSEP and BERRA funds

- P&O 24 members - Delegates elected by each school's School Site Council (SSC)
- Meets ~ twice per month
 - Serves as a liaison between the P&O and the SSC
 - Reviews Annual Plans and budgets for compliance with tax measure & district goals
 - Reviews Annual Report for tax measure compliance with plans
 - Reviews Independent Audit of BSEP Funds
 - Advises Board of Education on compliance and other issues
- Board of Education
 - Approves/Amends Yearly Plans and Accepts Reports

Measure E1 Accountability

Current Measure accountability provisions are expected to carryover into next measure:

Section 8. Accountability Protections

- **A. Specific Purposes.** The proceeds of this Special Tax shall be applied only to the specific purposes identified in the Measure. The proceeds of this Special Tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.
- **B. Planning and Oversight Committee.** A district-wide Planning and Oversight Committee, composed of parents/guardians, staff members, students, residents, or community members representing all school sites and designated programs, shall be established to be advisory to the District, and, in accordance with bylaws adopted by the Board, shall: present recommendations to the Board about the annual expenditure plans for the revenues generated by this Measure; provide communication among school sites to enhance their effective use of the revenues provided by this Measure; and review district compliance with the terms of this Measure.
- **C. School Site Councils.** A School Site Council, composed of the school's Principal, teachers, staff members, parents/guardians, residents, or community members, shall be established at each pre-K-12 school site or designated program in accordance with California law, policies, and by-laws adopted by the Board...The District shall regularly make available revenue and expenditure reports to the Principal and the School Site Councils to enable the preparations for each School Site Plan.

Measure E1 Accountability

Current Measure accountability provisions are expected to carryover into next measure:

Section 8. Accountability Protections Continued

- **D. Financial Oversight.** The District shall make available to the Planning and Oversight Committee and the general public, updated revenue and expenditure reports of the proceeds of this Special Tax at least four times annually: before adoption of the District's annual budget, concurrently with the two State-required interim reports, and with the annual report on the Measure ("Annual Report"). The Annual Report shall display the revenues generated by the Measure and the expenditures of the revenues as of the closing of the fiscal year, and shall include a report on the status of projects funded by the revenues. This report Exhibit B-6 shall be organized to display how the expenditures correspond to each of the purposes of the Measure. The Annual Report shall be delivered to the Planning and Oversight Committee no later than January 15 following the closing of the fiscal year. The Planning and Oversight Committee shall review the Annual Report and report to the Board on the District's compliance with the conditions of this Measure by February 1 following the closing of the fiscal year.
- **E. Independent Auditor's Report and Audit Committee.** Each year, an independent auditor retained by the District shall review district records to determine that funds generated by this Measure have been allocated and expended in compliance with the provisions of this Measure, including: ● that the funds raised by this Measure have been allocated to the respective purposes in the percentages specified in Section 2. ● that the funds raised by this Measure have been spent for purposes specified in Section 3, subdivisions A-D. ● that other provisions of this Measure have been satisfied. The audit shall be conducted in accordance with generally accepted accounting principles, the Standards and Procedures for Audits of California K12 Local Educational Agencies, and this Measure. Subsequent to issuance of the Auditor's Report, the District's Audit Committee, as established by the Board, shall review the Auditor's Report.

Budget Models

Assumptions and Considerations

Budget Scenarios are not proposed plans or budgets

Base Assumptions for Budget Model

- COLA @ 2%
- No COLA between Year 8 of E1 and Year One of next measure
- 1% for Certificated Salary Step & Column Annually
- 2.66% for Classified Salary Step & Column Annually
- % increases for Benefits included SSC*
- Does not include any salary and benefits increases due to bargaining
- Revenue projected at 57 cents per square foot (current rate is 45.48 cents per square foot)
- Flat Enrollment
- Projected program expenditures based on approved budgets for Year 7 of current measure (2023-24).
- Backed out one time costs in VAPA and Libraries (subject to adjustments in next set of BSEP Resources models)

Cost of Continuing Programs



- Economic factors e.g., inflation
- Salaries and benefits
- Program costs
- Unforeseen events

Revenue

Goal is to generate enough revenue to continue to provide programs at current level and some cushion to offset increasing costs e.g. salaries and other variables

- Resource models based on 57 cents per square foot
- 2023-24 Rate is 45.48 cents per square foot
- 1450 square foot house
 - 2023-24 = \$658
 - 2024-25 = subject to CPI - eg, at 4% = \$684
 - 2025-26 = @55c = \$798, @ 57c = \$827
 - Fall poll could test 55 cents and 57 cent rates

High Quality Instruction 57 Cents per Square Foot

DRAFT FOR DISCUSSION PURPOSES									
BSEP HQI SUMMARY 0741		YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8
Budget Items		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Revenue		\$28,587,462	\$29,159,211	\$29,742,395	\$30,337,243	\$30,943,988	\$31,562,868	\$32,194,125	\$32,838,008
	Less: Teacher Transfer	\$16,920,603	\$17,089,809	\$17,260,707	\$17,433,314	\$17,607,647	\$17,783,724	\$17,961,561	\$18,141,176
	Less: Substitutes Comp	\$312,151	\$315,272	\$318,425	\$321,609	\$324,825	\$328,073	\$331,354	\$334,668
	Less: Direct Support	\$581,355	\$587,169	\$593,040	\$598,971	\$604,960	\$611,010	\$617,120	\$623,291
	Net Revenue for Programs	\$10,773,353	\$11,166,962	\$11,570,223	\$11,983,349	\$12,406,555	\$12,840,061	\$13,284,090	\$13,738,872
Expenditures									
	Certificated Salaries	\$4,274,219	\$4,316,961	\$4,360,131	\$4,403,732	\$4,447,769	\$4,492,247	\$4,537,170	\$4,582,541
	Classified Salaries	\$147,547	\$151,472	\$155,501	\$159,637	\$163,884	\$168,243	\$172,718	\$177,313
	Employee Benefits	\$1,285,727	\$1,299,670	\$1,313,782	\$1,328,065	\$1,342,521	\$1,357,152	\$1,371,962	\$1,386,954
	Books & Supplies	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000
	Contracts	\$365,000	\$365,000	\$365,000	\$365,000	\$365,000	\$365,000	\$365,000	\$365,000
	Indirect Cost	\$1,468,602	\$1,483,261	\$1,498,073	\$1,513,039	\$1,528,160	\$1,543,439	\$1,558,878	\$1,574,477
Total Expenditures		\$7,573,095	\$7,648,365	\$7,724,487	\$7,801,473	\$7,879,334	\$7,958,082	\$8,037,728	\$8,118,284
Revenue - Expenditures		\$3,200,259	\$3,518,597	\$3,845,736	\$4,181,877	\$4,527,221	\$4,881,979	\$5,246,362	\$5,620,588
Beginning Fund Balance		\$0	\$3,200,259	\$6,718,856	\$10,564,592	\$14,746,468	\$19,273,690	\$24,155,669	\$29,402,031
Net Change in Fund Balance		\$3,200,259	\$3,518,597	\$3,845,736	\$4,181,877	\$4,527,221	\$4,881,979	\$5,246,362	\$5,620,588
Ending Fund Balance		\$3,200,259	\$6,718,856	\$10,564,592	\$14,746,468	\$19,273,690	\$24,155,669	\$29,402,031	\$35,022,619
Ending Fund Balance if a 2% increase in salary (Compounded)		2,201,871	4,192,665	5,960,149	7,491,603	8,773,798	9,792,981	10,534,855	10,984,558

Music/VAPA

57 Cents per Square Foot

DRAFT FOR DISCUSSION PURPOSES									
BSEP VAPA		YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8
Budget Items		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Revenue		2,707,146	2,761,289	2,816,515	2,872,845	2,930,302	2,988,908	3,048,686	3,109,660
	Less Music Teac	258,643	261,230	263,842	266,480	269,145	271,837	274,555	277,301
	Net Revenue for	2,448,503	2,500,059	2,552,673	2,606,365	2,661,157	2,717,071	2,774,131	2,832,359
Expenditures									
	Certificated Sala	1,071,105	1,081,816	1,092,634	1,103,561	1,114,596	1,125,742	1,137,000	1,148,370
	Classified Salari	210,782	216,388	222,144	228,053	234,119	240,347	246,740	253,304
	Employee Benef	399,282	404,827	410,468	416,208	422,049	427,993	434,043	440,200
	Books & Supplie	162,000	162,000	162,000	162,000	162,000	162,000	162,000	162,000
	Contracts	339,075	339,075	339,075	339,075	339,075	339,075	339,075	339,075
	Capital Outlay	0	0	0	0	0	0	0	0
	Indirect Cost	149,870	151,372	152,896	154,444	156,016	157,613	159,236	160,883
Total Expenditures		2,332,114	2,355,478	2,379,218	2,403,341	2,427,856	2,452,771	2,478,093	2,503,831
Revenue - Expenditures		116,389	144,582	173,455	203,023	233,300	264,300	296,038	328,528
Beginning Fund Balance		0	116,389	260,970	434,425	637,449	870,749	1,135,049	1,431,087
Net Change in Fund Balance		116,389	144,582	173,455	203,023	233,300	264,300	296,038	328,528
Ending Fund Balance		116,389	260,970	434,425	637,449	870,749	1,135,049	1,431,087	1,759,615
Ending Fund Balance if a 2% increase in salary (Compounded)		34,251	52,841	54,500	37,896	1,633	(55,751)	(135,788)	(240,079)

Library Program

57 Cents per Square Foot

DRAFT FOR DISCUSSION PURPOSES								
BSEP Libraries	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8
Budget Items	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Revenue	3,140,289	3,203,095	3,267,157	3,332,500	3,399,150	3,467,133	3,536,476	3,607,205
Expenditures								
Certificated Sala	861,985	870,604	879,310	888,103	896,985	905,954	915,014	924,164
Classified Salari	706,118	724,901	744,183	763,978	784,300	805,163	826,580	848,567
Employee Benef	559,260	570,051	581,088	592,378	603,926	615,740	627,825	640,188
Books & Supplie	216,540	216,540	216,540	216,540	216,540	216,540	216,540	216,540
Contracts	76,800	76,800	76,800	76,800	76,800	76,800	76,800	76,800
Capital Outlay	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Indirect Cost	150,473	152,818	155,214	157,663	160,165	162,722	165,335	168,006
Total Expenditures	2,601,176	2,641,714	2,683,136	2,725,463	2,768,716	2,812,919	2,858,094	2,904,266
Revenue - Expenditures	539,114	561,381	584,021	607,037	630,434	654,214	678,382	702,940
Beginning Fund Balance	0	539,114	1,100,494	1,684,515	2,291,553	2,921,987	3,576,201	4,254,583
Net Change in Fund Balance	539,114	561,381	584,021	607,037	630,434	654,214	678,382	702,940
Ending Fund Balance	539,114	1,100,494	1,684,515	2,291,553	2,921,987	3,576,201	4,254,583	4,957,523
Ending Fund Balance if a 2% increase in salary (Compounded)	449,510	872,732	1,267,381	1,631,047	1,961,196	2,255,158	2,510,124	2,723,139

Instructional Technology

57 Cents per Square Foot

DRAFT FOR DISCUSSION PURPOSES								
BSEF Instructional Technology	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8
Budget Items	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Revenue	1,407,716	1,435,870	1,464,588	1,493,879	1,523,757	1,554,232	1,585,317	1,617,023
Expenditures								
Certificated Sala	163,216	164,848	166,497	168,162	169,843	171,542	173,257	174,990
Classified Salari	516,415	530,151	544,253	558,731	573,593	588,850	604,514	620,594
Employee Benef	275,628	282,186	288,911	295,807	302,879	310,130	317,567	325,193
Books & Supplis	0	0	0	0	0	0	0	0
Contracts	203,467	203,467	203,467	203,467	203,467	203,467	203,467	203,467
Capital Outlay	0	0	0	0	0	0	0	0
Indirect Cost	71,146	72,492	73,872	75,287	76,737	78,223	79,747	81,309
Total Expenditures	1,229,872	1,253,145	1,277,000	1,301,453	1,326,518	1,352,212	1,378,551	1,405,552
Revenue - Expenditures	177,844	182,725	187,587	192,427	197,239	202,020	206,766	211,471
Beginning Fund Balance	0	177,844	360,570	548,157	740,584	937,823	1,139,843	1,346,608
Net Change in Fund Balance	177,844	182,725	187,587	192,427	197,239	202,020	206,766	211,471
Ending Fund Balance	177,844	360,570	548,157	740,584	937,823	1,139,843	1,346,608	1,558,079
Ending Fund Balance if a 2% increase in salary (Compounded)	137,809	258,502	360,649	442,741	503,186	540,307	552,336	537,410

School Site Funds

57 Cents per Square Foot

DRAFT FOR DISCUSSION PURPOSES									
BSEP Site Funds 0752	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8	
Budget Items	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	
Revenue	4,439,719	4,528,514	4,619,084	4,711,466	4,805,695	4,901,809	4,999,845	5,099,842	
Expenditures									
Certificated Sala	1,734,170	1,751,512	1,769,027	1,786,717	1,804,584	1,822,630	1,840,856	1,859,265	
Classified Salari	669,231	687,033	705,308	724,069	743,329	763,102	783,400	804,239	
Employee Benef	791,910	804,756	817,861	831,232	844,875	858,797	873,003	887,500	
Books & Supplie	74,474	74,474	74,474	74,474	74,474	74,474	74,474	74,474	
Contracts	126,583	126,583	126,583	126,583	126,583	126,583	126,583	126,583	
Indirect Cost	208,537	211,484	214,486	217,545	220,662	223,839	227,077	230,377	
Total Expenditures	3,604,905	3,655,841	3,707,739	3,760,620	3,814,508	3,869,425	3,925,393	3,982,437	
Revenue - Expenditures	834,815	872,673	911,345	950,845	991,187	1,032,384	1,074,452	1,117,405	
Beginning Fund Balance	0	834,815	1,707,488	2,618,833	3,569,678	4,560,865	5,593,250	6,667,702	
Net Change in Fund Balance	834,815	872,673	911,345	950,845	991,187	1,032,384	1,074,452	1,117,405	
Ending Fund Balance	834,815	1,707,488	2,618,833	3,569,678	4,560,865	5,593,250	6,667,702	7,785,106	
Ending Fund Balance if a 2% increase in salary (Compounded)	699,837	1,364,984	1,992,687	2,580,055	3,124,051	3,621,486	4,069,013	4,463,120	

Student Achievement Strategies

57 Cents per Square Foot

DRAFT FOR DISCUSSION PURPOSES								
BSEP Student Achievement Strat	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8
Budget Items	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Revenue	2,100,745	2,142,760	2,185,615	2,229,328	2,273,914	2,319,393	2,365,780	2,413,096
Expenditures								
Certificated Sala	1,326,130	1,339,391	1,352,785	1,366,313	1,379,976	1,393,776	1,407,714	1,421,791
Classified Salari	0	0	0	0	0	0	0	0
Employee Benef	378,610	382,396	386,220	390,082	393,983	397,923	401,902	405,921
Books & Supplie	0	0	0	0	0	0	0	0
Contracts	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Capital Outlay	0	0	0	0	0	0	0	0
Indirect Cost	112,039	113,086	114,143	115,211	116,289	117,378	118,478	119,590
Total Expenditures	1,936,779	1,954,873	1,973,148	1,991,606	2,010,249	2,029,077	2,048,094	2,067,302
Revenue - Expenditures	163,966	187,887	212,467	237,722	263,666	290,315	317,686	345,794
Beginning Fund Balance	0	163,966	351,853	564,320	802,042	1,065,707	1,356,023	1,673,709
Net Change in Fund Balance	163,966	187,887	212,467	237,722	263,666	290,315	317,686	345,794
Ending Fund Balance	163,966	351,853	564,320	802,042	1,065,707	1,356,023	1,673,709	2,019,503
Ending Fund Balance if a 2% increase in salary (Compounded)	91,597	168,755	230,622	276,309	304,895	315,420	306,888	278,263

Counseling and Behavioral Health

57 Cents per Square Foot

DRAFT FOR DISCUSSION PURPOSES								
BSEP Counseling	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8
Budget Items	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Revenue	931,258	949,883	968,881	988,259	1,008,024	1,028,184	1,048,748	1,069,723
Expenditures								
Certificated Sala	520,251	525,454	530,708	536,015	541,375	546,789	552,257	557,779
Classified Salari	0	0	0	0	0	0	0	0
Employee Benef	148,532	150,017	151,517	153,032	154,563	156,108	157,669	159,246
Books & Supplie	0	0	0	0	0	0	0	0
Contracts	0	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0
Indirect Cost	41,063	41,474	41,889	42,308	42,731	43,158	43,589	44,025
Total Expenditures	709,846	716,944	724,114	731,355	738,669	746,055	753,516	761,051
Revenue - Expenditures	221,412	232,939	244,767	256,904	269,355	282,129	295,232	308,672
Beginning Fund Balance	0	221,412	454,351	699,119	956,022	1,225,378	1,507,507	1,802,739
Net Change in Fund Balance	221,412	232,939	244,767	256,904	269,355	282,129	295,232	308,672
Ending Fund Balance	221,412	454,351	699,119	956,022	1,225,378	1,507,507	1,802,739	2,111,411
Ending Fund Balance if a 2% increase in salary (Compounded)	193,021	382,521	568,206	749,773	926,905	1,099,270	1,266,525	1,428,309

Oversight, Communications and Translation

57 Cents per Square Foot

DRAFT FOR DISCUSSION PURPOSES								
BSEF Oversight, Communications	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8
Budget Items	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Revenue	883,966	901,645	919,678	938,072	956,833	975,970	995,489	1,015,399
Expenditures								
Certificated Sala	142,814	144,242	145,685	147,141	148,613	150,099	151,600	153,116
Classified Salari	432,102	443,596	455,396	467,509	479,945	492,711	505,818	519,272
Employee Benef	232,411	237,916	243,561	249,349	255,285	261,371	267,612	274,012
Books & Supplie	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Contracts	92,000	92,000	92,000	92,000	92,000	92,000	92,000	92,000
Capital Outlay	0	0	0	0	0	0	0	0
Indirect Cost	0	0	0	0	0	0	0	0
Total Expenditures	911,327	929,754	948,641	968,000	987,842	1,008,181	1,029,029	1,050,400
Revenue - Expenditures	-27,361	-28,109	-28,963	-29,928	-31,009	-32,211	-33,540	-35,001
Beginning Fund Balance	0	-27,361	-55,469	-84,432	-114,360	-145,369	-177,581	-211,121
Net Change in Fund Balance	-27,361	-28,109	-28,963	-29,928	-31,009	-32,211	-33,540	-35,001
Ending Fund Balance	-27,361	-55,469	-84,432	-114,360	-145,369	-177,581	-211,121	-246,122
Ending Fund Balance if a 2% increase in salary (Compounded)	(59,243)	(136,745)	(233,731)	(351,492)	(491,383)	(654,831)	(843,335)	(1,058,474)

Next Steps

- **9/5 P&O - Accountability and Tax Rate Discussion**
 - Supt's Working Group - Revise and refine models as needed, framework, accountability provisions
- **9/20 School Board Meeting - Update and feedback**
 - Supt's Working Group - Revise and refine models as needed, framework, accountability provisions
- **9/26 P&O - Present updates and receive feedback**
- 10/02 Poll results
 - Supt's Working Group - Revise and refine models as needed, framework, accountability provisions
- **10/04 - School Board Meeting - Polling results, other updates and feedback**
 - Supt's Working Group - Revise and refine models as needed, framework, accountability provisions
- **10/10 - P&O - Present updates and receive feedback**
 - Supt's Working Group - Revise and refine models as needed, framework, accountability provisions
- **10/18 - Board 1st Reading**
- **11/01 - Board 2nd Reading and approval**

BSEP ★ Excellence!

Berkeley Schools Excellence Program (BSEP)



BSEP ★ Excellence!

For additional information about the
Berkeley Schools Excellence Program
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